United Nations UNW/2011/4

Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women

Distr.: General
7 January 2011

Original: English

First regular session for 2011
24-26 January 2011
Item 2 of the provisional agenda*
Financial, budgetary and administrative matters

Proposals for the use of voluntary resources for the support budget for the biennium 2010-2011

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the proposals of the Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) for the use of voluntary resources for the support budget for the biennium 2010-2011 (UNW/2011/3).

2. During its consideration of these proposals, the Advisory Committee met with the Executive Director, as well as other representatives, who provided additional information and clarification.

II. Background and general considerations

3. In establishing UN-Women, the General Assembly, in resolution 64/289, decided that it would be operational by 1 January 2011 and that its mandate and functions would consist of the transfer and consolidation of those existing for the Office of the Special Adviser on Gender Issues and Advancement of Women, the Division for the Advancement of Women, the United Nations Development Fund for Women (UNIFEM) and the International Research and Training Institute for the Advancement of Women (INSTRAW). UN-Women would have the additional role of leading, coordinating and promoting the accountability of the United Nations system in its work on gender equality and the empowerment of women. UN-Women would function as a secretariat, providing support to intergovernmental policy and normative processes, and would also carry out programmes of operational activities at the country level.

* UNW/2011/L.1.

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4. With regard to funding, the General Assembly decided that the resources necessary to service the normative intergovernmental processes would be funded from the regular budget while those required to service the operational intergovernmental processes and operational activities at all levels would be funded from voluntary contributions. In this regard, in paragraph 77 of resolution 64/289 the General Assembly requested the Under-Secretary-General/head of UN-Women to submit a report to the Executive Board including proposals for the support budget for the 2010-2011 biennium, together with a revised draft strategic plan and organizational chart. The General Assembly further requested that a proposal for financial regulations to govern the operational activities of UN-Women be submitted to the Executive Board.

5. Subsequently, the Secretary-General, in his report (A/65/531), put forward a revised proposal for the use of regular budget funding for the biennium 2010-2011 by UN-Women to service the normative intergovernmental processes. The proposals, which amounted to $6,983,500, included the continuation of the 42 existing regular budget posts of the Office of the Special Adviser on Gender Issues and Advancement of Women, the Division for the Advancement of Women and INSTRAW and a request for approval of three new posts, at the Under-Secretary-General, D-2 and General Service levels. Following its consideration of these proposals, the Advisory Committee recommended that the General Assembly approve the resources requested. The Committee's recommendations and observations are contained in its related report (A/65/593).

6. The Advisory Committee notes that the establishment of UN-Women by the General Assembly in July 2010 was the culmination of a number of years of consideration and negotiation involving a range of stakeholders. Considerable work has, however, been necessary since that date in order to implement the consolidation of the four constituent entities and to position UN-Women to be able to discharge its expanded mandate when it becomes operational on 1 January 2011. The Advisory Committee recognizes the short time frame provided during the transitional period leading up to the effective date of operations of the new entity and commends the efforts of those involved in the establishment of UN-Women to date.

7. As noted by the Executive Director, the submission of the revised support budget estimates for 2010-2011 and of the proposed financial rules and regulations constitute two elements of the ongoing planning and budgetary processes which are necessary to establish the operational foundation of UN-Women. Two central components of this process are the development of the strategic plan for UN-Women and an analysis and assessment of the current capacity of the four constituent entities, both at Headquarters and in the field. In this regard, the Advisory Committee was informed that the strategic plan for 2012-2013 was currently under development and would be presented to the Executive Board for approval in mid-2011. The Committee was further informed that a field capacity assessment which would determine the existing capacity of UN-Women at the country level would begin in December 2010 and would be completed in February 2011.

8. The Advisory Committee notes that the determination of the resource requirements necessary to support the activities of UN-Women would, in the normal course of events, follow the preparation and approval of a strategic plan and would also take into account the results of the capacity review currently under way. Noting that in resolution 64/289 the General Assembly requested that a proposal for the use

of voluntary resources for the support budget for the biennium 2010-2011 be submitted to the Executive Board together with the revised draft strategic plan, the Advisory Committee is of the view that the support budget should be informed by the new strategic plan and the field capacity assessment. The Committee is of the view that, while UN-Women must be provided with the necessary resources to discharge its mandate from 1 January 2011, decisions on the full requirements should be taken in the context of these planning processes. The Committee's recommendations in the present report reflect this approach.

III. Proposed financial regulations and rules

9. The Advisory Committee was provided with the proposed financial regulations and rules for UN-Women for its consideration prior to submission to the Executive Board. The Committee was informed that, as requested by the General Assembly in paragraph 79 of its resolution 64/289, they were similar to those used by the operational funds and programmes and were consistent with the Financial Regulations and Rules of the United Nations. However, at the time of its hearing, the Committee was informed that the proposed regulations and rules were still under review by the Office of the Controller and the Office of Legal Affairs. The Committee is of the view that its consideration of the proposed financial regulations and rules should take into account the observations of the Office of the Controller and the Office of Legal Affairs and as such their consideration was deferred until those reviews were completed.

IV. Proposals for the use of voluntary resources for the support budget for the biennium 2010-2011

10. The proposed support budget for 2011 outlined in the report of the Executive Director (UNW/2011/3) envisages strengthening UN-Women both at headquarters and in the field through three sequential phases. The report indicates that top priority is being given to strengthening capacity in the field and to putting in place the senior management team to both lead this growth and to prepare the UN-Women's strategic plan. The Executive Director indicates that an underlying principle guiding the proposed support budget is the need to maximize the share of funds allocated for programmes. In this regard, the report states that the support budget will not exceed, at any point, 16 per cent of total secured resources. The basis for the 16 per cent level is not explained, though it approximates the past experience of UNIFEM. This ratio is then applied in the budget as the basis for proposing the level of resources to be utilized for support activities.

11. The Advisory Committee supports the goal of maximizing funds for programme activities but is of the view that the approach set out in the budget proposal should be clarified and considered further. As a rule, the Committee believes that budgets should be based on demonstrable needs rather than on resource availability through the application of a ratio.

12. Further, consideration of a specific threshold, if one is considered desirable, should be based on a clear definition of what costs are included in the term "support". The Committee notes that the proposed budget uses "support" and "management activities" almost interchangeably, even though the proposed support

budget makes provision for substantive functions that are generally not classified as management. This approach is not consistent with the cost classification categories and their definitions developed by the United Nations Development Programme (UNDP), the United Nations Children's Fund (UNICEF) and the United Nations Population Fund (UNFPA). In paragraph 35 of the proposed budget, UN-Women alludes to this in stating that, had UNDP classification been applied, the ratio of management to programme would have been 10 per cent in 2011.

13. In order to facilitate the preparation and consideration of future budgets, the Committee recommends that the UN-Women Executive Board request the Executive Director to make a detailed proposal on the categories for the classification of costs that should be applied to UN-Women, the definition of those categories and the extent to which they can and should be aligned with the harmonized approach developed by UNDP, UNICEF and UNFPA. Clarity in these respects would enhance the transparency of the budget submissions.

14. The Committee was informed that there would be no recruitment against posts funded from the support budget until the necessary funding had been secured. The Committee concurs with that position and is of the view, given the reliance on the receipt of extrabudgetary funding to finance support budget positions that a prudent approach should be taken so that staffing is in alignment with the availability of resources.

Resource mobilization

15. The support budget estimates are based on the assumption that the annual resource target of $479 million will be met during 2011. This figure excludes funding of $7 million being sought under the regular budget and uncommitted funds carried over from the four entities which are estimated at $85.7 million (see table 4 of the report of the Executive Director). The proposed support budget for 2011 is estimated at $75.6 million, which represents 15.4 per cent of the total resources indicated for activities during 2011.

16. While the target of $479 million would represent an increase of 180 per cent over the total resources received by the four entities in 2009, the report of the Executive Director outlines, in section III B, a number of factors which, it is stated, create an enabling environment for UN-Women to significantly increase its resource mobilization. These include an increasing awareness of the benefits of investing in gender equality, growing demand for support from the United Nations system in the areas of gender equality and women's empowerment policy and programmes, increased opportunities to access funds from donors locally, recent funding trends and the possible impact of the use of information technology and social media on non-traditional fund-raising. Upon enquiry, the Committee was provided with information on the current estimate of extrabudgetary funding for 2011, which totals $189.9 million. The Committee was informed that this figure was a conservative estimate that was based on a continuation of funding from well-established donors at the same level as for 2010 and on increased contributions from donors who have to date advised UN-Women of such increases.

Implementation phases

17. Based on the assumption that the resource mobilization target of $479 million will be met during 2011, the proposals for the support budget envisage expansion on a phased approach as follows:

(a) Phase 1 will be funded from resource inflows of up to $300 million and includes the installation of the new senior management team and adding capacity to 10 field offices with the largest and/or most complex programmes. It is envisaged that this phase will be completed by mid-2011;

(b) Phase 2 will commence as soon as inflows of voluntary resources exceed $300 million and will overlap with completion of phase 1. A further 20 field offices would be strengthened, with some additional capacity for support from Headquarters also being added if resources are sufficient;

(c) Phase 3 depends on successful mobilization of $500 million. During this phase at least 10 additional field offices would be strengthened, as well as a final round of strengthening support capacity at Headquarters.

18. The Committee notes that the support budget resources proposed for 2011 are based on full implementation of all three phases of expansion outlined above. The Committee is of the opinion that the envisaged implementation of all three phases in one year is overly ambitious. The view of the Committee is that the first year of the operation of UN-Women will continue to be one of transition, during which the demands of consolidating the four entities into a single organization and delivering on its mandate will require considerable management focus. In managing UN-Women's growth, the Committee encourages a prudent approach.

Post requests

19. Over the three phases, it is proposed that the support budget would fund 352 posts at Headquarters and in the field. The distribution of these posts is outlined in the organization chart contained in the report of the Executive Director (see annex I to the present report). The organization chart indicates that these posts would be supplemented, during 2011, by 103 programme-funded posts. The Committee is of the view that the proposals for posts are not sufficiently based on workload indicators or other drivers on which the level and number of posts being proposed is justified. The Committee requests that future support budget submissions include such justifications. The Committee is also of the view that the proposals made would benefit from the inclusion of information on the programmatic context which the requirements being put forward are intended to support.

20. The support budget posts proposed consist of a combination of existing posts funded from the present biennial support budgets of INSTRAW and UNIFEM for 2010-2011, the migration of posts which are currently programme funded, and new posts. The breakdown between each category is detailed in table 1 below:

Table 1
Proposed support budget posts 2011

	Headquarters	*Field*	*Total*
Existing biennium support budget posts	91	6	97
Migration of programme-funded posts	36	124	160
Proposed new posts	43	52	95
Total	**170**	**182**	**352**

21. As highlighted above, the largest component of the increase in posts relates to the proposed migration of 160 existing programme-funded posts to the support budget. The report of the Executive Director states that this transfer is needed to establish a sustainable core capacity which would provide a minimum package of services at the country level. The report further states that the move to support budget funding would allow for longer-term contracting of the expertise concerned. Upon enquiry, the Committee was informed that the basic criterion used to determine whether a post should be funded by the support budget is whether the responsibilities of a post are considered to be core and of a continuous nature. Posts which are, on the other hand, linked to specific specialist project or programme implementation would continue to be funded by programme funding. The Committee was further informed that, owing to its greater predictability of funding, the increased use of support budget posts would help improve the capacity of UN-Women to retain and motivate qualified staff. At this stage, UN-Women envisages developing a strengthened capacity in 40 countries over the course of the three-phase approach. The Committee recognizes the need for secure, ongoing UN-Women capacity in the field to support its mandates. While the Committee has no objection in principle to the migration of posts from programme to support budgets, it believes that decisions on which offices will require a sustained substantive presence and strengthening and on the amount of additional capacity to be provided should take account of the criteria to be applied by UN-Women for the allocation of programme resources, an approved strategic plan and the findings of the field capacity assessment that is currently being undertaken.

22. A distribution of the requested posts by grade level is outlined in table 2 below. The Committee notes that of the 161 posts at the Professional level or above which are either new or proposed for migration from programme funding, 27, or 17 per cent, are at the D-1 level or above. Given that the current support budget proposals were developed without the benefit of an approved strategic plan, the Committee views the proposed organization chart, at this point, as being transitional. As such, while the Committee recognizes the need for sufficient management capacity, both at Headquarters and at the country level, to enable UN-Women to deliver effectively on its enlarged mandate, it expects that every effort will continue to be made to identify efficiencies and areas where the post structure can be rationalized. During this process, the Committee is of the view that particular attention should be paid to ensuring that the final organizational structure is not top-heavy.

Table 2
Distribution of proposed support budget posts 2011

	ASG	*D-2*	*D-1*	*Other international Professional*	*All other*	*Total*
Headquarters						
Existing biennium support budget posts		2	3	45	41	91
Proposed increase	1	7	4	47	20	79
Subtotal, Headquarters	**1**	**9**	**7**	**92**	**61**	**170**
Field						
Existing biennium support budget posts			3	3		6
Proposed increase			15	87	74	176
Subtotal, field			**18**	**90**	**74**	**182**
Total	**1**	**9**	**25**	**182**	**135**	**352**

23. In respect of Headquarters, the support budget proposes to supplement the existing 91 posts funded under the biennial support budget with an additional 79 posts. These consist of 43 new posts and the migration of 36 existing posts which are currently programme funded. In terms of senior positions, the new posts include one Assistant Secretary-General, seven D-2 and four D-1 posts. The Assistant Secretary-General post is requested to head the Programme and Policy pillar and would be in addition to the existing Assistant Secretary-General post, funded under the regular budget, which would head the Intergovernmental Support and Strategic Partnerships pillar. The seven new D-2 posts proposed would lead the five Regional Divisions, the Division of Management and Administration and the Division of Strategic Partnerships, Advocacy, Communications and Civil Society. These posts would supplement two D-2 posts currently funded from the biennial support budget and two D-2 posts funded under the regular budget. In respect of the Regional Divisions, the Committee notes that these Divisions are currently indicated as being located at Headquarters as a decision has yet to be taken on whether they would be established at Headquarters or in United Nations regional centres.

24. In respect of field staff, paragraphs 50 to 53 of the report of the Executive Director states that UN-Women has inherited capacity in three United Nations regional centres (Bangkok, Dakar and Johannesburg), in 15 subregional programme offices and in 51 country offices. The report indicates that the top priority for the forthcoming period is to strengthen the capacity of UN-Women at the national level and, as such, it is proposed that 8 regional/subregional offices and 32 country offices be strengthened by the end of 2011.

25. It is proposed that the existing 6 field posts funded by the biennial support budget be supplemented with 124 posts which are currently programme funded and by the establishment of 52 new posts. At the regional level, the proposals seek to establish capacity in two further United Nations regional centres, Cairo and Panama, consisting of one D-1 and one P-5 post in each location. At the subregional level, it is proposed that each office have a base structure of five posts, led by a Regional Programme Director at the D-1 or P-5 level. To staff this structure, 42 existing

programme-funded posts would be shifted to the support budget, while 12 new D-1 posts are sought. At the country level, the report states that the base structure currently typically comprises two posts, at the P-5 and General Service level. To strengthen these country offices, it is proposed to transfer 116 posts which are currently programme funded and to establish 12 new posts. Upon enquiry, the Committee was informed that to date no decision had been taken as to which countries would be strengthened as a priority. The Committee was further informed that discussions were also ongoing in respect of the requirement for, and the functions of, the regional and subregional offices.

Non-post requirements

26. In addition to the post-related costs of $58.8 million, provision is made in the support budget for non-post costs of $16.8 million. These include funding for reimbursements to UNDP of $4.8 million to cover support services which would be provided during 2011 in areas such as treasury, payroll, internal audit, shared information technology and travel services. It is stated, however, that alternative arrangements may be considered for the next biennium. Provision is also made for rental of office facilities both in the field and at Headquarters ($4.9 million) and for information technology ($1.8 million). A breakdown of the proposed estimates by expenditure category is provided in summary table 2 of the report of the Executive Director (see annex II to the present report). The Committee notes that non-post requirements of $16.8 million represent an increase of $12.6 million over what is approved for 2011 in the current biennial support budgets of UNIFEM and INSTRAW. The Committee is of the view that future budget submissions should provide a greater level of detail and justification on the elements underlying proposals for non-post resources. Such information should include an elaboration of the information technology strategy that will be used to facilitate the operations of UN-Women worldwide.

27. Funding of $8 million is proposed for one-time costs consisting of provision for possible separations of staff which may occur as a result of the consolidation ($5 million) and the costs of co-locating the four constituent entities in one building in New York ($3 million). In addition, further allocations are made for security ($2.5 million), after-service health insurance ($0.1 million) and for requirements related to the implementation of international public sector accounting standards requirements ($0.2 million).

Efficiency gains

28. The report of the Executive Director, in paragraph 71, indicates that the consolidation of the four former entities will generate both gains in effectiveness and some cost savings through economies of scale, for example rental savings from the co-location of the entities and having one set of websites and databases. The report states, however, that such savings will be known only once the change management process is completed and, as such, they will be reported in the 2012-2013 support budget submission. While noting that UN-Women will need to expand on the activities of its four constituent entities in order to deliver fully on its mandate, the Advisory Committee believes that its establishment should lead to greater efficiencies and economies of scale in certain areas. The Committee looks forward to the presentation of such efficiencies in the support budget for 2012-2013.

Results-based budgeting

29. The report of the Executive Director, in section III, presents the proposed use of support budget resources during 2011 in a results-based format. The methodology used is based on the harmonized system used by UNIFEM, UNDP, UNFPA and UNICEF, whereby management costs are distributed among 16 functions. In addition, two additional functions have been added, namely, support to normative intergovernmental policy and normative processes (function 17) and United Nations system coordination and accountability in gender equality (function 18).

30. The distribution of the 2011 support budget estimates of $75.6 million among the 18 functions is outlined in table 8 of the report. The function to which most resources are directed, $17.2 million or 23 per cent of the total estimates, is that of United Nations system coordination and accountability in gender equality (function 18), which reflects the additional mandate given to UN-Women under resolution 64/289. A further $12.2 million, or 16 per cent of the overall proposal, is allocated to programme guidance, management and oversight (function 4) which relates to the development, approval and implementation of UN-Women supported programmes at the country, regional and global levels. The Committee acknowledges the efforts made to apply a results-based budgeting framework to the support budget. The Committee is of the view, however, that further improvements could be made. In particular, the framework would benefit from results which are defined with greater specificity and which are more clearly linked to individual programmes of work and activities and therefore to the resources necessary to attain them. This should facilitate assessment of the degree of achievement of the desired results and of cost effectiveness in the use of resources.

Conclusion

31. As noted previously, the revised support budget estimates are being submitted prior to the preparation of the first strategic plan for UN-Women and the completion of the analysis currently being carried out of the current field capacity of the entity. Upon enquiry, the Committee was provided with an assessment of the essential components deemed necessary for UN-Women to function effectively until the Executive Board reviews the strategic plan in June 2011. The Committee was informed that, in addition to the continuation of existing posts funded under the biennial support budgets of UNIFEM and INSTRAW, the posts proposed under phase 1 are required to establish the necessary senior management team at Headquarters and to strengthen capacity in at least 10 field offices. In addition, if there were to be a long period between phase 1 and the subsequent phases, some further additional managerial capacity would also be required. Summary tables indicating the proposed increases under phase 1 were provided to the Committee (annexes III and IV to the present report). The Committee notes that during this first phase three new posts are proposed for Headquarters, one Assistant Secretary-General and two D-2 posts, while, in the field, 59 existing posts are proposed to be migrated to the support budget and 17 new posts are requested, consisting of 3 D-1 posts and 14 General Service-level posts.

32. As stated in paragraph 8 above, the Advisory Committee considers that the determination of the use of voluntary resources for the support budget for UN-Women should draw on the strategic plan and the results of the field capacity assessment which is currently being undertaken. As such, following their

completion, the Committee recommends that a revised support budget estimate be submitted for consideration by the Executive Board in June 2011 in accordance with normal procedures. The Committee is of the view that, in the interim, the priority is to ensure that UN-Women is provided with the necessary resources to meet its immediate operational requirements and to complete the ongoing planning and review processes. The elements of the proposed support budget that the Committee recommends approval of, at this time, are detailed below:

(a) The Committee recommends approval for 2011 of the 97 existing posts currently funded from the biennium support budgets of UNIFEM and INSTRAW;

(b) In order to ensure sufficient senior leadership capacity, the Committee recommends approval of the position of Assistant Secretary-General to head the Programme and Policy pillar. While the Committee does not object to the functions for which two new D-2 posts are being proposed for Headquarters under phase 1, it notes that the organization chart reflects three currently approved D-2 posts including two in the Policy and Programme Bureau. A fourth D-2 post, for the functions of Chief of Staff, is also proposed under the regular budget. The Committee is of the view that consideration should be given to the possibility of using one of the existing D-2s for one of the proposed new functions;

(c) In respect of field capacity, the Committee does not recommend approval of new posts or the migration of posts to the support budget at this time. The Committee notes that the majority of field posts proposed under phase 1 represent the transfer of existing programme-funded posts. While the Committee is of the view that the migration of existing programme-funded posts should await completion of the capacity assessment and approval of the strategic plan, it points out that these existing field posts will provide the capacity for UN-Women to function in the interim;

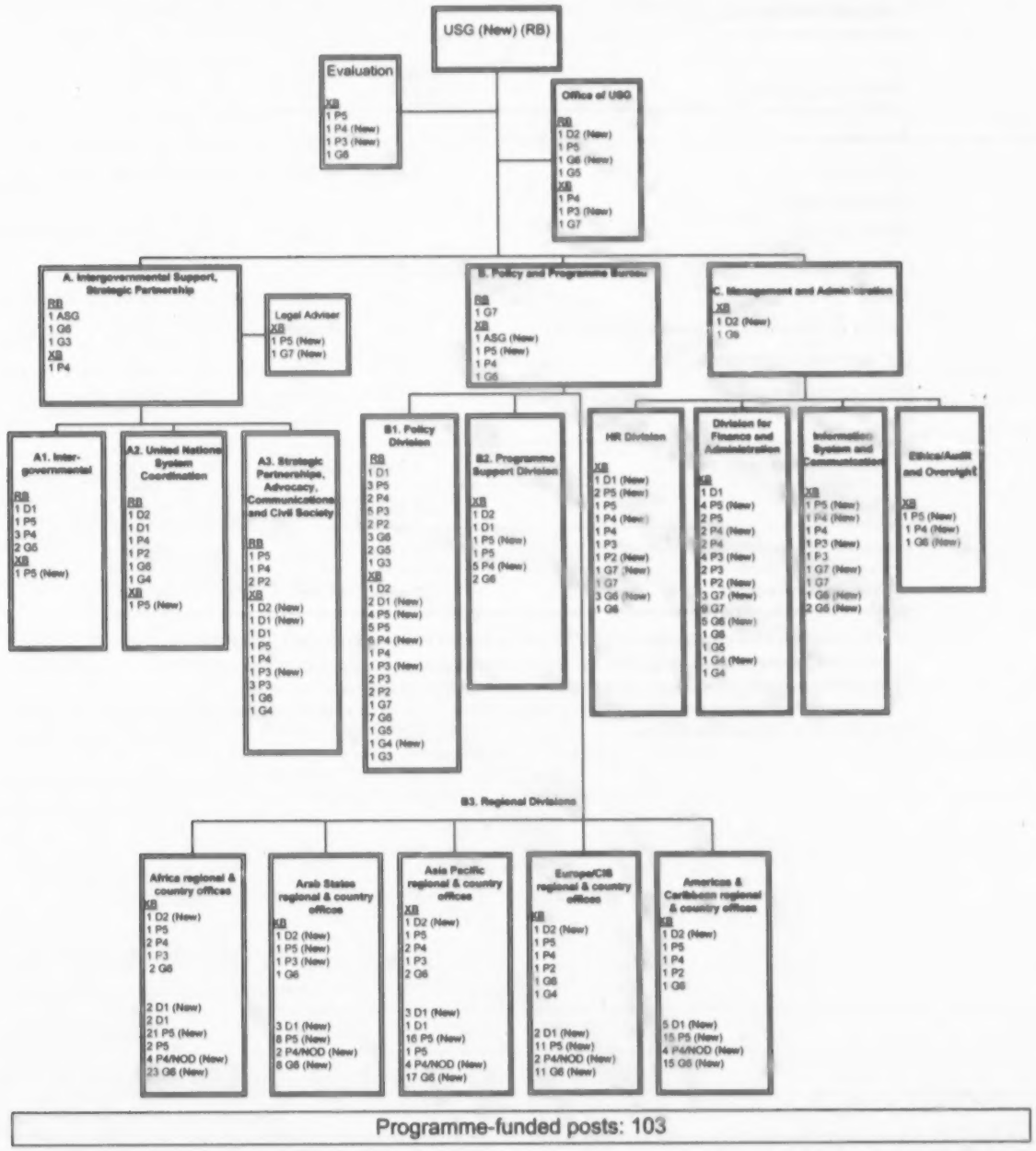
(d) The Committee recommends approval of the $8 million proposed for one-time costs related to the change management process. The Committee further accepts that additional capacity may be needed to ensure timely completion of the planning activities being carried out and to implement the ongoing change management processes that the merging of the four constituent entities entails. The Committee recommends that the additional staff deemed necessary by the Executive Director for these functions be authorized on a temporary basis and funded within this provision of $8 million;

(e) In respect of non-post resources, the Committee recommends approval of $6,189,000, consisting of the non-post resources contained in the approved support budgets of INSTRAW and UNIFEM for 2011, as adjusted for cost increases, together with an additional $2 million to meet priority requirements during the first six months of 2011;

(f) The Committee recommends approval of the provisions proposed for security, after-service health insurance and requirements relating to international public sector accounting standards.

Annex I

United Nations Entity for Gender Equality and the Empowerment of Women organization chart



Abbreviations: RB — regular budget; XB — extrabudgetary; USG — Under-Secretary-General; ASG — Assistant Secretary-General.

Annex II

Summary table: proposed support budget estimates by expenditure category

(Thousands of United States dollars)

Category of expenditure	*Distribution 2011*[a]	*Change in volume 2011*	*Change in cost 2011*	*Revised estimates 2011*
Post costs				
Staff posts	16 601	40 129	2 059	58 789
Non-post costs				
Other staff costs	361	746	9	1 115
Consultants	431	991	10	1 432
Travel	207	981	5	1 193
Operating expenses (information technology)	457	1 320	11	1 788
Furniture and equipment	161	1 412	4	1 577
Reimbursement to UNDP	1 176	3 564	28	4 768
Rent	1 298	3 558	31	4 887
Subtotal, non-post costs	**4 091**	**12 572**	**98**	**16 760**
Total	**20 692**	**52 701**	**2 157**	**75 549**
Estimated income to support budget[b]	(3 575)	(5 239)	(86)	(8 900)
Total net resources	**17 117**	**47 462**	**2 071**	**66 650**

[a] The combined support budget of INSTRAW and UNIFEM for 2010-2011, funded from voluntary contributions is divided by two to determine the distribution amounts for 2011.

[b] Represents income from cost recovery (extrabudgetary) on non-core voluntary contributions-funded projects and programmes that UN-Women executes on behalf of donors and the United Nations system.

Annex III

Summary table: details of posts proposed for phase I and implications for support budget

Configuration of posts and post-costs over phase I and II/III of UN-Women support budget for 2011

	Number of posts							
II. POSTS	*ASG*	*D-2*	*D-1*	*Other Professional category*	*Total Professional category*	*Total GS*	*Total number posts — HQ & Field*	*Timeline*
A. Pre-existing support budget (UNIFEM & INSTRAW)								
Approved posts — HQ		2	3	45	50	41	91	
— Field			3	3	6		6	
Subtotal approved HQ + Field		**2**	**6**	**48**	**56**	**41**	**97**	
B. Phase I — post increases								
1. Senior Management Team — HQ	1	2			3		3	Jan/Feb 2011
2. Field offices — Conversion posts				27	27	32	59	Jan/Feb 2011
— New posts			3	—	3	14	17	Feb/April 2011
Subtotal (2) field posts:			**3**	**27**	**30**	**46**	**76**	
Subtotal (1 & 2) post increases under phase I	**1**	**2**	**3**	**27**	**33**	**46**	**79**	
C. Phase II & III; full application of proposed support budget								
1. Headquarters posts	—	5[a]	4	47	56	20	76	
2. Field posts	—	—	12	60	72	28	100	
Subtotal proposed posts 2011 (HQ + Field) under Phase II & III	—	**5**	**16**	**107**	**128**	**48**	**176**	
Total proposed SB posts 2011 (A + B + C)	**1**	**9**	**25**	**182**	**217**	**135**	**352**	
III. COSTS Phase I and phases II & III (in millions US$)		*Phase I*	*Phases I & II*	*Total All phases*				
Total Support Budget 2010[b]		**20.7**	**20.7**	**20.7**				
Cost increase		2.2	2.2	2.2				
Volume increase		17	35.7	52.7				
Total post + non-post cost increase		**19.2**	**37.9**	**54.9**				
Total gross proposed		**39.9**	**58.6**	**75.6**				
Less income from support cost		(4.9)	(6.9)	(8.9)				
2011 total net proposed budget		**35**	**51.7**	**66.7**				

(Footnotes on following page)

(Footnotes to annex III)

[a] While these posts appear under Headquarters, their possible move to the regions is still to be decided.

[b] The combined support budget of INSTRAW and UNIFEM for 2010-2011, funded from voluntary contributions is divided by two to determine the distribution amounts for 2010 and 2011.

[c] Estimates, details to be worked out.

Annex IV

Summary table: estimates by expenditure category of phase I of proposed support budget 2011

(Thousands of United States dollars)

Category of expenditure	*Distribution 2011*[a]	*Change in volume 2011*	*Change in cost 2011*	*Revised estimates 2011*
Post costs				
Staff posts	16 601	11 292	2 059	29 952
Non-post costs				
Other staff costs	361	294	9	663
Consultants	431	410	10	851
Travel	207	497	5	709
Operating expenses (information technology)	457	595	11	1 063
Furniture and equipment	161	773	4	937
Reimbursement to UNDP	1 176	1 631	28	2 834
Rent	1 298	1 576	31	2 905
Subtotal, non-post costs	**4 091**	**5 776**	**98**	**9 962**
Total	**20 692**	**17 067**	**2 157**	**39 914**
Estimated income to support budget[b]	(3 575)	(1 239)	(86)	(4 900)
Total net resources	**17 117**	**15 828**	**2 071**	**35 015**

[a] The combined support budget of INSTRAW and UNIFEM for 2010-2011, funded from voluntary contributions is divided by two to determine the distribution amounts for 2011.

[b] Represents income from cost recovery (extrabudgetary) on non-core voluntary contributions-funded projects and programmes that UN-Women executes on behalf of donors and the United Nations system.